

261—116.4(84GA,SF517) Application for the investment tax credit. Upon verification and registration by the authority of an innovation fund, a taxpayer who desires to receive an investment tax credit for an equity investment in an innovation fund must submit an application to the authority for approval by the board and provide such other information and documentation as may be requested by the authority. Application forms for the investment tax credit may be obtained by contacting the Economic Development Authority, 200 East Grand Avenue, Des Moines, Iowa 50309. Applications shall be submitted to the authority at the address identified above. Each application shall be date- and time-stamped by the authority in the order in which such applications are received. Applications for the investment tax credit shall be accepted by the authority until March 31 of the year following the calendar year in which the taxpayer's equity investment is made.

[ARC 0009C, IAB 2/8/12, effective 3/14/12]